

STATE OF HAWAII  
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES  
HONOLULU, HAWAII

February 6, 1976

MEMORANDUM - 1976-3

TO: Heads of Departments and Agencies  
Attention: Vouchering Section(s)

FROM: Hideo Murakami, Comptroller

SUBJECT: Voucher Evidence of Receipt of Goods and Services

This memorandum is to remind all departments and agencies of the importance of assuring that information regarding receipt of goods and services is included in summary warrant vouchers submitted to the Pre-Audit Branch for processing. It has been noted, in some instances, that summary warrant vouchers are not adequately supported by delivery or packing slips, receiving reports, or invoice notations indicating date and signature of the person accepting the merchandise or services.

The documentation of receipts of goods and services, as you are all aware, is an essential control in ensuring that (a) merchandise received and/or services rendered are as ordered, and (b) merchandise and/or services subsequently paid for have actually been received or performed. It is one of the three basic support elements (in addition to vendor's original invoice, and the purchase authorization) required to be included in summary warrant vouchers.

Because of the disclosure that deficiencies continue to occur, we are using this memorandum as a reminder to all departments and agencies, and as a means of requesting your cooperation in assuring that summary warrant vouchers are properly supported before they are submitted to the Pre-Audit Branch.

  
HIDEO MURAKAMI  
Comptroller